

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF <u>ARNOLDS PARK</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16203000100000 City of Arnolds Park PO Box 437 Arnolds Park, IA 51331-0437 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,151,591		1,151,591	1,104,743
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,151,591		1,151,591	1,104,743
Delinquent property taxes	0		0	0
TIF revenues	758,399		758,399	739,726
Other city taxes	648,666	0	648,666	611,829
Licenses and permits	28,209	0	28,209	7,000
Use of money and property	0	0	0	
Intergovernmental	159,927	0	159,927	233,612
Charges for fees and service	344,971	783,989	1,128,960	1,076,600
Special assessments	0	0	0	27,740
Miscellaneous	200,302	0	200,302	70,933
Other financing sources	2,422,245	0	2,422,245	1,477,995
Total revenues and other sources	5,714,310	783,989	6,498,299	5,350,178
Expenditures and Other Financing Uses				
Public safety	712,750	0	712,750	700,949
Public works	521,901	0	521,901	523,296
Health and social services	0	0	0	
Culture and recreation	189,787	0	189,787	194,236
Community and economic development	193,902	0	193,902	204,050
General government	468,983	0	468,983	464,090
Debt service	2,412,044	0	2,412,044	1,102,909
Capital projects	1,036,078	0	1,036,078	600,625
Total governmental activities expenditures	5,535,445	0	5,535,445	3,790,155
Business type activities	0	618,234	618,234	548,654
Total ALL expenditures	5,535,445	618,234	6,153,679	4,338,809
Other financing uses, including transfers out	912,245	150,000	1,062,245	1,477,995
Total ALL expenditures/And other financing uses	6,447,690	768,234	7,215,924	5,816,804
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-733,380	15,755	-717,625	-466,626
Beginning fund balance July 1, 2015	1,815,862	78,613	1,894,475	1,362,564
Ending fund balance June 30, 2016	1,082,482	94,368	1,176,850	895,938

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 12,785,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 20,896,981

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ARNOLDS PARK						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,021,166			130,425			1,151,591			1,151,591	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,021,166	0		130,425	0		1,151,591		T01	1,151,591	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,021,166	0		130,425	0	0	1,151,591			1,151,591	6			
7	TIF revenues			758,399				758,399		T01	758,399	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							20,669		T15	20,669	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	20,669						0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0							
13	Mobile home tax	5,689						5,689		T19	5,689	12			
14	Hotel/motel tax	367,497						367,497		T19	367,497	13			
15	Other local option taxes	254,811						254,811		T09	254,811	14			
16	TOTAL OTHER CITY TAXES	648,666	0	0	0	0	0	648,666	0		648,666	15			
17	Section B - LICENSES AND PERMITS	28,209						28,209		T29	28,209	16			
18	Section C - USE OF MONEY AND PROPERTY							0		U20	0	17			
19	Interest							0		U20	0	18			
20	Rents and royalties							0		U40	0	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	0	0	0	0	0	0	0	0		0	21			
23												22			
24	Section D - INTERGOVERNMENTAL											23			
25												24			
26	Federal grants and reimbursements							0		B89	0	25			
27	Federal grants							0		B50	0	26			
28	Community development block grants							0		B50	0	27			
29	Housing and urban development							0		B79	0	28			
30	Public assistance grants							0		B30	0	29			
31	Payment in lieu of taxes							0			0	30			
32								0			0	31			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	32			
34												33			
35												34			
36												35			
37												36			
38												37			
39												38			
40												39			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARNOLDS PARK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		139,150					139,150		C46	139,150	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	139,150	0	0	0	0	139,150	0		139,150	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	20,777						20,777		D89	20,777	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	20,777	0	0	0	0	0	20,777	0		20,777	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	20,777	139,150	0	0	0	0	159,927	0		159,927	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	563,348	A91	563,348	73
74	Sewer							0	220,641	A80	220,641	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	244,534						244,534		A81	244,534	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ARNOLDS PARK						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	29,016						29,016		A89	29,016	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	71,421						71,421		A61	71,421	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	344,971	0	0	0	0	0	344,971	783,989		1,128,960	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	1,140						1,140		U99	1,140	108		
109	Deposits and sales/fuel tax refunds	1,890						1,890		U99	1,890	109		
110	Sale of property and merchandise	5,001						5,001		U11	5,001	110		
111	Fines	8,722						8,722		U30	8,722	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Miscellaneous Income	54,955			25,000	103,594		183,549			183,549	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	71,708	0	0	25,000	103,594	0	200,302	0		200,302	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARNOLDS PARK							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,135,497	139,150	758,399	155,425	103,594	0	3,292,065	783,989		4,076,054	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt				1,360,000			1,360,000		A89	1,360,000	126		
127	Regular transfers in and interfund loans				170,000	213,769		383,769			383,769	127		
128	Internal TIF loans and transfers in				678,476			678,476			678,476	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	2,208,476	213,769	0	2,422,245	0		2,422,245	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,135,497	139,150	758,399	2,363,901	317,363	0	5,714,310	783,989		6,498,299	132		
133												133		
134	Beginning fund balance July 1, 2015	677,511	79,626	-12,192	77,836	993,081		1,815,862	78,613		1,894,475	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,813,008	218,776	746,207	2,441,737	1,310,444	0	7,530,172	862,602		8,392,774	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ARNOLDS PARK					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	580,749						580,749		E62	580,749	2			
3	Purchase of land and equipment	50,351						50,351		G62	50,351	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	81,650						81,650		E24	81,650	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation							0		E32	0	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation							0		E32	0	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	712,750	0		0	0	0	712,750			712,750	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARNOLDS PARK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		111,721					111,721		E44	111,721	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	52,534						52,534		E44	52,534	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	87,471						87,471		E44	87,471	52
53	Purchase of land and equipment	1,362						1,362		G44	1,362	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	195,119						195,119		E81	195,119	62
63	Purchase of land and equipment	73,694						73,694		G81	73,694	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	410,180	111,721		0	0	0	521,901			521,901	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARNOLDS PARK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARNOLDS PARK		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	119,016						119,016		E52	119,016	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	67,598						67,598		E61	67,598	127
128	Purchase of land and equipment	3,173						3,173		G61	3,173	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	189,787	0		0	0	0	189,787			189,787	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	4,749						4,749		E89	4,749	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	6,815						6,815		E29	6,815	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	182,338						182,338		E89	182,338	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	193,902	0	0	0	0	0	193,902			193,902	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ARNOLDS PARK		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,600						10,600		E29	10,600	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	202,363						202,363		E23	202,363	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	256,020						256,020		E89	256,020	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	468,983	0	0	0	0	0	468,983			468,983	176
177	Section G — DEBT SERVICE				2,248,378			2,248,378			2,248,378	177
178	Payment to refunded bond escrow				163,666			163,666			163,666	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,412,044	0	0	2,412,044			2,412,044	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,036,078		1,036,078			1,036,078	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,036,078	0	1,036,078			1,036,078	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,036,078	0	1,036,078			1,036,078	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,975,602	111,721	0	2,412,044	1,036,078	0	5,535,445			5,535,445	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ARNOLDS PARK						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							386,689	E91		386,689	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							231,545	E80		231,545	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ARNOLDS PARK						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								618,234		618,234	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,975,602	111,721	0	2,412,044	1,036,078	0	5,535,445	618,234		6,153,679	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	233,769						233,769	150,000		383,769	255		
256	Internal TIF loans/repayments and transfers out			678,476				678,476			678,476	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	233,769	0	678,476	0	0	0	912,245	150,000		1,062,245	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,209,371	111,721	678,476	2,412,044	1,036,078	0	6,447,690	768,234		7,215,924	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		107,055		29,693	274,366		411,114			411,114	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	603,637		67,731				671,368			671,368	267		
268	Total Governmental	603,637	107,055	67,731	29,693	274,366	0	1,082,482			1,082,482	268		
269	Proprietary								94,368		94,368	269		
270	Total ending fund balance June 30, 2016	603,637	107,055	67,731	29,693	274,366	0	1,082,482	94,368		1,176,850	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,813,008	218,776	746,207	2,441,737	1,310,444	0	7,530,172	862,602		8,392,774	271		
272												272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ARNOLDS PARK Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>										
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$	Amount paid to State L44 \$ L89 \$								
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		739,542		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt										
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2016	Interest paid this year						
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$		
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89		
3. Electric utility	19U	29U	39U	49U	49U	49U		I92		
4. Gas utility	19U	29U	39U	49U	49U	49U		I93		
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94		
6. Industrial Revenue	19T	24T	34T		44T	44T		I89		
7. Mortgage revenue	19T	24T	34T		44T	44T		I89		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89		
9. General	19U 13,250,000	29U 1,360,000	39U 1,825,000	49U 12,785,000	49U	49U	49U	I89	421,909	
10.	19U	29U	39U	49U	49U	49U	49U	I89		
11.	19U	29U	39U	49U	49U	49U	49U	I89		
12.	19U	29U	39U	49U	49U	49U	49U	I89		
13.	19U	29U	39U	49U	49U	49U	49U	I89		
14.	19U	29U	39U	49U	49U	49U	49U	I89		
Total long-term debt	13,250,000	1,360,000	1,825,000	12,785,000	0	0	0		421,909	
B. Short-term debt										
Outstanding as of JULY 1, 2015				Amount - Omit cents						
				61V \$						
Outstanding as of JUNE 30, 2016				64V \$						
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014										
				\$		417,939,625		x .05 = \$		20,896,981
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$	1,176,851			1,176,851				
	REMARKS					V98				